



T.C.No.84 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 09.01.2025

CORAM

**THE HONOURABLE MR.JUSTICE R.SURESH KUMAR
and
THE HONOURABLE MR.JUSTICE C.SARAVANAN**

T.C.No.84 of 2024

The State of Tamil Nadu,
Represented by the Joint Commissioner (ST),
Salem Division,
Salem.

... Petitioner

-Vs-

Tvl.Green Vision Technologies Private Ltd.,
S.F.No.137/1B, 137/2B Kalugondapalli Village,
Denkanikottai Taluk,
Hosur.

... Respondent

PRAYER : Tax Case Revision filed under Section 60 of TNVAT Act, 2006, to revise the order of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Coimbatore in C.T.S.A.No.100 of 2018 dated 08.02.2022.

For Petitioner : Mr.G.Nanmaran
Special Government Pleader

For Respondent : Mr.V.Sundareswaran



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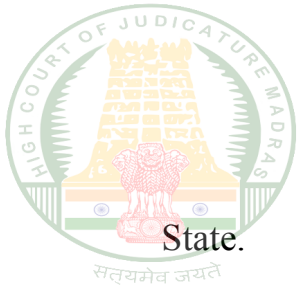
ORDER

(Order of the Court was made by **C.SARAVANAN, J.**)

The petitioner is before this Court aggrieved by the impugned order dated 08.02.2022 passed by the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Coimbatore in C.T.S.A.No.100 of 2018.

2. By the impugned order, the Appellate Tribunal had dismissed the appeal filed by the petitioner herein. The issue pertains to denial of Input Tax Credit (ITC) on input which was lost during the course of manufacturing process.

3. In fact, a similar issue had come up for consideration before us in ***T.C.No.28 of 2024*** in the matter of ***State of Tamil Nadu Vs. Tvl.Marks Engineering Works***, where having considered the earlier decision of a Co-ordinate Bench of this Court made in ***W.A.Nos.1094 of 2015 etc., batch dated 28.02.2023*** in the matter of ***Eastman Exports Global Clothing (P) Ltd., Vs. The Assistant Commissioner (CT), Tirupur (North) Circle, Tirupur and others***, we have dismissed the said T.C.No.28 of 2024 filed by the Revenue /



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4. Since the issue is covered by the said decision, this Tax Case Revision is also to be dismissed on the same line, hence, it is dismissed. No costs.

(R.S.K., J.)

(C.S.N., J.)

09.01.2025

NCC : Yes / No

Index : Yes / No

Speaking Order : Yes / No

vji

To

The Tamil Nadu Sales Tax Appellate Tribunal
(Additional Bench),
Coimbatore.



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**R.SURESH KUMAR, J.
and
C.SARAVANAN, J.**

vji

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